

**Friedman
& Associates P.C.**

LAW OFFICES

705 Lincolnway
LaPorte, IN 46350

Telephone
(219) 326-1264
FAX
(219) 326-6228

SHAW R. FRIEDMAN
CARLA J. MORGAN
MICHELLE K. BAZIN-JOHNSON

KAREN A. BURDEN
MELISSA E. NASH
PARALEGALS

May 15, 2008

Ms. Cheryl Musgrave
Commissioner, Dept. of Local Government Finance
Indiana Government Center North
101 North Senate Avenue, N1058B
Indianapolis, IN 46203

Re: **LaPorte County Submission of Summaries, Expert Report
And Various Exhibits/2006 Pay 2007 LaPorte County
Assessments**

Dear Ms. Musgrave:

Enclosed please find LaPorte County's Submission of Summaries, Expert Report
And Various Exhibits regarding the above matter. We would ask that all the
documents herein be made a part of the record in this cause.

Very truly yours,
FRIEDMAN & ASSOCIATES, P.C.



Shaw R. Friedman
Attorney at Law

SRF:mn
Enclosures